

**Introduced by Senators Johnson, Aanestad, Ackerman, Ashburn,  
Battin, Brulte, Denham, Hollingsworth, Knight, Margett,  
McClintock, McPherson, Morrow, Oller, and Poochigian**

May 27, 2003

Senate Concurrent Resolution No. 32—Relative to the 25th anniversary of Proposition 13.

LEGISLATIVE COUNSEL'S DIGEST

SCR 32, as introduced, Johnson. The 25th anniversary of the enactment of Proposition 13.

This measure would commemorate June 6, 2003, as the 25th anniversary of the approval of Proposition 13.

Fiscal committee: no.

1 WHEREAS, On June 6, 1978, Proposition 13 was approved by  
2 almost two-thirds of California's voters reducing property tax  
3 rates on homes, businesses, and farms by 57 percent; and

4 WHEREAS, Prior to the adoption of Proposition 13, California  
5 property tax rates were, on average, computed at a rate of almost  
6 3 percent of a property's market value, and there were no  
7 limitations on the amount or the manner by which property taxes  
8 could be increased; and

9 WHEREAS, Prior to the adoption of Proposition 13, there were  
10 instances in which real property was reassessed in a manner that  
11 gave rise to increases in value ranging from 50 percent to 100  
12 percent above that property's assessed value for the previous year,  
13 resulting in corresponding increases in the property owner's tax  
14 bill; and

1 WHEREAS, Prior to the adoption of Proposition 13, many  
2 senior citizens and middle-income families were forced to sell  
3 their homes because of prohibitively high property tax bills; and

4 WHEREAS, With the approval of Proposition 13, real property  
5 values were adjusted to a base value equal to the 1976 assessed  
6 value of that real property, thereby introducing an objective  
7 standard upon which real property would be taxed and ending the  
8 previous subjective standard for assessment that engendered the  
9 property tax assessment abuses that occurred in the 1960s and  
10 1970s; and

11 WHEREAS, With the passage of Proposition 13, taxpayers, for  
12 the first time, were provided a measure of certainty with respect  
13 to their property taxes; and

14 WHEREAS, With the passage of Proposition 13, certainty in  
15 property taxation was shifted from the hands of the tax collector  
16 to the hands of the taxpayer, due to Proposition 13 establishing a  
17 predictable method of property tax assessment that removed the  
18 prior problems associated with subjective tax assessments by tax  
19 assessors and protected homeowners from prohibitively high tax  
20 property tax increases; and

21 WHEREAS, Since the passage of Proposition 13, California has  
22 outperformed all other states in almost every conceivable measure,  
23 including personal income growth, employment growth, and  
24 appreciation of real property values; and

25 WHEREAS, Proposition 13 has become a nationwide symbol  
26 for taxpayer revolt and for citizens exercising control and power  
27 over their governance; and

28 WHEREAS, Proposition 13 has been called California's  
29 version of the Boston Tea Party; and

30 WHEREAS, Friday, June 6, 2003, marks the 25th year  
31 following the voter's approval of Proposition 13; now, therefore,  
32 be it

33 *Resolved by the Senate of the State of California, the Assembly*  
34 *thereof concurring,* That the Legislature, in recognition of the  
35 impact Proposition 13 has had on the State of California, formally  
36 commemorates June 6, 2003, as the 25th anniversary date of  
37 Proposition 13; and be it further



1     *Resolved*, That the Secretary of the Senate transmit copies of  
2 this resolution to the author of this resolution for appropriate  
3 distribution.

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